

By Berlanga

H JR 9

1 A JOINT RESOLUTION

2 proposing a constitutional amendment relating to the exemption
3 from ad valorem taxation certain tangible personal property
4 located in the state.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. That Article VIII, Section 1, of the Texas
7 Constitution is amended to read as follows:

8 Sec. 1. (a) Taxation shall be equal and uniform.

9 (b) All real property and tangible personal property in
10 this State, unless exempt as required or permitted by this
11 Constitution, whether owned by natural persons or corporations,
12 other than municipal, shall be taxed in proportion to its
13 value, which shall be ascertained as may be provided by law.

14 (c) The Legislature may provide for the taxation of
15 intangible property and may also impose occupation taxes, both
16 upon natural persons and upon corporations, other than
17 municipal, doing any business in this State. It may also tax
18 incomes of both natural persons and corporations other than
19 municipal, except that persons engaged in mechanical and
20 agricultural pursuits shall never be required to pay an
21 occupation tax.

22 (d) The Legislature by general law shall exempt from ad
23 valorem taxation household goods not held or used for the
24 production of income and personal effects not held or used for

1 the production of income. The Legislature by general law may
2 exempt from ad valorem taxation:

3 (1) all or part of the personal property homestead of a
4 family or single adult, "personal property homestead"
5 meaning that personal property exempt by law from forced
6 sale for debt; and

7 (2) subject to Subsection (e) of this section, all other
8 tangible personal property, except structures which are
9 personal property and are used or occupied as residential
10 dwellings and except property held or used for the
11 production of income.

12 (e) The governing body of a political subdivision may
13 provide for the taxation of all property exempt under a law
14 adopted under Subdivision (2) of Subsection (d) of this section
15 and not exempt from ad valorem taxation by any other law.

16 (f) To promote economic development in the state, tangible
17 personal property consisting of goods, wares, merchandise or
18 ores, other than oil, gas, and other petroleum products, is
19 exempt from ad valorem taxation if:

20 (1) the property is transported from outside this state
21 into this State to be forwarded outside this State, whether
22 or not the intention to forward the property outside this
23 State was formed, or the destination outside this State to
24 which the property is forwarded was specified when the
25 transportation of the property into this state began;

26 (2) the property is detained in this State for assembling,
27 storing, manufacturing, processing or fabrication purposes;

1 and

2 (3) the property is not located or retained in this state
3 for more than 175 days.

4 (g) Tangible personal property exempted from taxation in
5 subsection (f) of this section is subject to the following:

6 (1) A county, common or independent school district or
7 municipality, including a home-rule city, may tax such
8 property, located in such political subdivision, if the
9 governing body of such named political subdivision takes
10 official action to provide for the taxation of the
11 appraised value of such property.

12 (2) The above official action to tax the appraised value
13 of such property must be taken by the governing body of
14 such above named political subdivisions either before
15 January 1, 1990, or before April 1, 1990. If such official
16 action is taken before January 1, 1990, it shall be
17 effective for the tax year 1990. However, if such official
18 action is taken prior to April 1, 1990, but after January
19 1, 1990, the official action shall not become effective
20 until January 1, 1991.

21 (3) Any of the above named political subdivisions shall
22 have the authority to exempt from the payment of taxation
23 on such property located in such above named political
24 subdivisions for the taxing year 1989.

25 (4) Any official action to tax such property may be
26 rescinded by official action of any of such above named
27 political subdivisions. In that event, such property

1 located in such rescinding county, school district, or
2 municipality shall be exempt from taxation in such above
3 named political subdivision in each tax year beginning
4 thereafter, and, if the governing body of such above named
5 political subdivision so provides in the tax year of such
6 action.

7 (h) The occupation tax levied by any county, city or town
8 for any year on persons or corporations pursuing any profession
9 or business, shall not exceed one half of the tax levied by the
10 State for the same period on such profession or business.

11 SECTION 2. This proposed constitutional amendment shall
12 be submitted to the voters at an election to be held on
13 November 7, 1989. The ballot shall be printed to provide for
14 voting for or against the proposition. "The constitutional
15 amendment providing for the exemption from ad valorem taxation
16 of certain personal property that is located in the state for
17 only a temporary period of time."

HOUSE JOINT RESOLUTION

proposing a constitutional amendment relating to the exemption from ad valorem taxation certain tangible personal property located in the state.

NOV 14 1988

1. Filed with the Chief Clerk.

JAN 23 1989

2. Read first time and referred to Committee on

Ways Means

3. Reported favorably (as amended) and sent to Printer at (as substituted)

4. Printed and distributed at

5. Sent to Committee on Calendars at

6. Read second time (amended) and (finally) passed to Third Reading by a Record Vote of _____ yeas, _____ nays, _____ present, not voting.

7. Motion to reconsider and table the vote by which H.J.R. _____ was ordered engrossed prevailed (failed) by (Non-Record Vote) (Record Vote of _____ yeas, _____ nays, _____ present, not voting).

8. Read third time (amended) and finally adopted (failed of adoption) by a Record Vote of _____ yeas, _____ nays, _____ present, not voting.

9. Caption ordered amended to conform to body of resolution.

10. Motion to reconsider and table the vote by which H.J.R. _____ was finally adopted prevailed (failed) by a (Non-Record Vote) Record Vote of _____ yeas, _____ nays, and _____ present, not voting).

11. Ordered Engrossed at

12. Engrossed.

13. Returned to Chief Clerk at

14. Sent to the Senate.

Chief Clerk of the House

15. Received from the House

16. Read, referred to Committee on

17. Reported favorably

18. Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.

19. Ordered not printed.

20. Regular order of business suspended by (a viva voce vote.) _____ yeas, _____ nays.)

21. To permit consideration, reading and passage, Senate and Constitutional Rules suspended by vote of _____ yeas, _____ nays.

22. Read second time passed to third reading by: (a viva voce vote.) _____ yeas, _____ nays.)

_____ 23. Caption ordered amended to conform to body of bill.

_____ 24. Senate and Constitutional 3-Day Rules suspended by vote of _____ yeas,
_____ nays to place bill on third reading and final passage.

_____ 25. Read third time and passed by
(a viva voce vote.)
(_____ yeas, _____ nays.)

OTHER ACTION:

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Secretary of the Senate

_____ 26. Returned to the House.

_____ 27. Received from the Senate (with amendments.)
(as substituted.)

_____ 28. House (Concurred) (Refused to Concur) in Senate (Amendments) by a (Non-Record
(Substitute) Vote) (Record Vote of _____ yeas, _____ nays, _____ present,
not voting).

_____ 29. Conference Committee Ordered.

_____ 30. Conference Committee Report Adopted (Rejected) by a (Non-Record Vote) (Record
Vote of _____ yeas, _____ nays, and _____ present, not voting).

_____ 31. Ordered Enrolled at _____